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## Cassis Bills Clarify Michigan Tax Code

(LANSING) – An eight-bill package introduced last week by state Senator Nancy Cassis, R-Novi, would amend eight Michigan public acts referencing the Michigan homestead exemption. Under the bills, the word “homestead” in the public acts would be replaced by the words “principal residence.”

“It has always been my mission to introduce and shepherd legislation through the Senate Finance Committee, which I chair, to simplify the state tax code for Michigan taxpayers,” said Cassis. “This legislation would do two things. One, it makes the law clearer and easier for our taxpayers to understand. In addition, because the law is clearer, it allows taxpayers to receive the benefits they are entitled to.”

The idea for Senate Bills 129-136 first surfaced last year while Cassis, then a state Representative, worked with Milford Township Treasurer Cynthia Dagenhardt on a new law helping taxpayers receive homestead exemption refunds easier. During hearings for the legislation, Dagenhardt suggested changing “homestead” to “primary residence” because several homeowners were confusing the homestead exemption, which every homeowner must file, with the homestead credit, which only certain homeowners are eligible for.

“So many people were coming to my township office telling me their tax attorneys said they made too much money to file for the homestead exemption,” said Dagenhardt. “If attorneys and experts were getting the exemption and the credit mixed up, we can’t expect average citizens to understand it any better.

“Our hope is that this will make things clearer for average homeowners to understand. We are hoping this will head off more problems before they start.”

“Because of the similar wording, new homeowners and people who had moved to Michigan from other states didn’t realize they were obligated to file for the homestead exemption,” Cassis explained. “Now that the tax code would read ‘principal residence’, I expect there to be much fewer cases of filing errors. This legislation simplifies a complex issue for our constituents. The smallest changes sometimes make the biggest impact.”

Public Act 624 of 2002, now known as “Cindy’s Law”, allows Michigan taxpayers to appeal to their local board of review for a homestead exemption refund for up to three previous years due to filing errors.

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